

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

APPLICANT: **Youhei TOYOSHIMA**

SERIAL NO.: **10/783,666** GROUP ART UNIT: **2837**

FILED: **February 20, 2004** EXAMINER: **Jeremy Austin Luks**

FOR: Muffler

**CERTIFICATE OF TRANSMISSION**

I hereby certify that this correspondence is being transmitted to the United States Patent Office via EFS Web on October 17, 2007.

Melody T. Wilson  
Melody T. Wilson

Date: October 17, 2007

Attorney Docket No.: 44471/297709

**AMENDMENT AND RESPONSE**

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Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

This Amendment and Response is being submitted in reply to the non-final Office Action dated June 19, 2007. Please enter the Amendment and reconsider the application in light of the amendment and the appended remarks. A petition for a one-month extension of time accompanies this response.

**Amendments to the Claims** are reflected in the listing of claims, which begin on page 2 of this paper.

**Remarks/Arguments** begin on page 5 of this paper.